

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: GONEN-FRIEDMAN et al. Art Unit No.: To Be Assigned
Serial Number: 60/183,714 Examiner: To Be Assigned
Filing Date: February 18, 2000 Att'y Docket: ORCL5643
Title: Methods and Systems For Online Self-Service Receivables Management And Automated Online Receivables Dispute Resolution

POWER OF ATTORNEY AND REVOCATION OF PREVIOUS POWERS

Hon. Assistant Commissioner for Patents,
United States Patent and Trademark Office
Washington, DC 20231

Sir:

Oracle Corporation, a Delaware corporation having a place of business at 500 Oracle Parkway, Redwood Shores, CA 94065, certifies that to the best of its knowledge and belief it is the assignee or is entitled to ownership of the entire right, title, and interest in and to the above-referenced patent application by virtue of an Assignment filed concurrently herewith and represents that the undersigned is a representative authorized and empowered to sign on behalf of Oracle Corporation, which hereby revokes all powers of attorney previously given and appoints the following attorneys: SANJAY PRASAD, Reg. No. 36,247 and ROGER KENNEDY, Reg. No. 44,823 c/o ORACLE CORPORATION and ALAN W. YOUNG, Reg. No. 37,970, c/o YOUNG LAW FIRM, P.C., 4370 Alpine Road, Suite 106, Portola Valley CA 94028 with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

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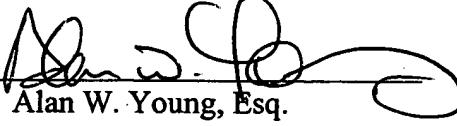
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Respectfully submitted,
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